

COUNTY OF GREENWOOD, KANSAS

Financial Statements
and
Supplemental Information
with
Report of Independent Auditors

For the Year Ended December 31, 2011

County of Greenwood, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2011

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioner
Greenwood County
Kansas

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of Greenwood County Kansas, as of and for the year ended December 31, 2011. This financial statement is the responsibility of Greenwood County's, management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, Greenwood County, has prepared this financial statement using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the County's policy to prepare its financial statement on the basis of accounting discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Greenwood County as of December 31, 2011, or the respective changes in financial position and changes in cash flows, where applicable, for the year then ended.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Greenwood County, as of December 31, 2011, and the aggregate cash receipts and expenditures for the year then ended, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 18, 2012, on our consideration of Greenwood County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing results of our audit.

Our audit was conducted for the purpose of forming an opinion on the regulatory basis financial statement. The information identified in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the regulatory basis financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The accompanying schedule of expenditures of federal awards is presented in appendix A for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part Greenwood County's regulatory basis financial statement. This information has been subjected to the auditing procedures applied in the audit of the regulatory basis financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole.

This report is intended solely for the information and use of the governing body and management of Greenwood County, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

Schlotterbeck and Burns, L.L.C.

September 18, 2012

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Greenwood County, Kansas
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2011

		Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:								
General	(2)	\$ 205,461	11,420	2,274,045	2,376,726	114,200	88,317	202,517
Special Revenue:								
Ambulance		40,880		478,126	501,650	17,356	23,776	41,132
Appraiser's Cost		4,484		273,204	273,167	4,521	12,681	17,202
Conservation District		118		16,368	16,486			
County Building		481,648			47,147	434,501		434,501
Direct Election				52,283	45,683	6,600		6,600
Economic Development		8,314		38,173	39,565	6,922	1,125	8,047
Economic Development Loan		42,678		7,138	720	49,096		49,096
Extension Council		2		114,564	114,564	2		2
Fair		1		10,924	10,924	1		1
Health		49,878		190,280	238,139	2,019	7,306	9,325
Historical Society				6,480	6,480			
Mental Health		66		44,800	44,865	1		1
Mental Retardation				27,932	27,932			
Road and Bridge		276,580		1,547,948	1,513,374	311,154	60,266	371,420
Rural Fire District No. 1		11,003		198,874	204,546	5,331	8,071	13,402
Service Program for the Elderly				74,816	74,816			
Special Alcohol Program		1,186		4,889	4,970	1,105		1,105
Special Bridge		121,376		32,759	22,716	131,419	88	131,507
Special Liability		42,659		8		42,667		42,667
Special Park and Recreation		538		846		1,384		1,384
Special Equipment Reserve		432,602		169,833	70,820	531,615	26,070	557,685
Special Noxious Weed		31,746				31,746		31,746
Special Highway		558,931		80,944	180,572	459,303		459,303
Special Machinery		247,784		193,922	149,739	291,967		291,967
Special Rural Fire Equipment		61,020		250,133	255,664	55,489	1,267	56,756
Emergency Telephone Service		29,888		23,104	19,398	33,594	71	33,665
Emergency Telephone Service - Wireless		3,554		12,865		16,419		16,419
Expendable Trusts:								
Special Auto		6,127		65,155	56,837	14,445	1,530	15,975
Prosecuting Attorney Training		3,518		1,426	3,251	1,693		1,693
Special Law Enforcement Trust		17,165		2,100	9,400	9,865		9,865
Register of Deeds Technology		43,873		10,124	28,109	25,888	1,281	27,169
Prosecuting Attorney Trust		3,105		1,409		4,514		4,514
Prosecuting Attorney Check Fees		6,343		700	210	6,833		6,833
Emergency Medical Service Grant		1,461			1,347	114		114
Criminal Interdiction		5,030			1,737	3,293		3,293
Section 18 Grant - KDOT				552,033	552,033			
LEPP Grant		11,002		4,922	8,724	7,200	21	7,221
Total Primary Government	(1)	<u>2,750,021</u>	<u>11,420</u>	<u>6,763,127</u>	<u>6,902,311</u>	<u>2,622,257</u>	<u>231,870</u>	<u>2,854,127</u>

The notes to the financial statements are an integral part of this statement.

Greenwood County, Kansas
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2011

	<u>Beginning Unencumbered Cash Balance</u>	<u>Beginning Balance Adjustment</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Composition of Cash:							
Cash Items							2,260
Cash on Hand							1,050
Certificates of Deposit							3,575,944
Demand Deposits							452,477
State of Kansas Investment Pool							4,880,917
Temporary Notes							100,000
Less: Fiduciary Funds						(6,158,537)	
Adjustment for Rounding							16
Total Primary Government (1)							<u>2,854,127</u>

(1) Excluding Fiduciary Funds

(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled

Note 1 **Summary of Significant Accounting Policies**

A. Reporting Entity

Principles Used in Determining Scope of Entity

The basic criterion used for including other governmental organizations in the financial reports is the exercise of oversight responsibility over such organizations. Oversight responsibility is derived from the County's powers and includes, but is not limited to, financial accountability, appointment of a voting majority of the governing body, imposition of will, financial benefit/burden on primary government and fiscal dependency. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in these financial statements.

B. Basis of Presentation

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year of 2011:

Governmental Funds:

General Fund--to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds--to account for the accumulation of resources for and the payment of, interest and principal on general long-term debt and the financing of special assessments which are general obligations of the County.

Fiduciary Funds:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds and (d) Agency Funds.

C. Basis of Accounting

These financial statements are presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The County has obtained a waiver of generally accepted accounting principles from the State of Kansas which thereby requires this type of special reporting.

Departure from Generally Accepted Accounting Principles

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented.

Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. In addition, General Fixed Assets that account for the land, buildings and equipment owned by the County are not recorded.

D. Budgets

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments during the 2011 fiscal year.

County of Greenwood, Kansas
Notes to Financial Statements
December 31, 2011

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds and the following special revenue funds:

Special Equipment Reserve Fund
Special Highway Fund
Special Machinery Fund
Special Rural Fire Equipment Fund
Special Building Fund
Special Bridge Fund

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

E. Assets, Liabilities, and Fund Equity

Cash and Cash Equivalents

For the purpose of financial reporting, "Cash and Cash Equivalents" includes cash on hand, demand and savings deposits and certificates of deposit. To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to general fund, as provided by Kansas Statutes.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

County of Greenwood, Kansas
Notes to Financial Statements
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Inventories and Prepaid Expenses

With the exception of the enterprise funds, inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory in funds other than enterprise funds.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other inter-fund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other inter-fund transfers are reported as operating transfers.

County of Greenwood, Kansas
Notes to Financial Statements
December 31, 2011

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Budget Law

No violations

Compliance with Kansas Depository Security Law

No Violations

Note 3 Detail Notes on All Funds and Account Groups

A. Assets:

Deposits and Investments

The County held the following investment as of December 31, 2011:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Less than 1 Yr.</u>	<u>Rating</u>
Kansas Municipal Investment Pool	4,880,917	4,880,917	S&P AA Af/S1+

K.S.A. 9-1401 establishes the depositories that may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment.

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. One hundred percent of the County's investments were held in the Kansas Municipal Investment Pool as of December 31, 2011.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County maintained full coverage and has not designated any "peak periods".

County of Greenwood, Kansas
Notes to Financial Statements
December 31, 2011

At December 31, 2011, the County's carrying amount of deposits was \$4,028,421 and the bank balance was \$4,339,723. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, \$1,331,684 was covered by federal depository insurance and \$3,008,039 was collateralized with securities held by the pledging financial institution's agents in the County's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has received a waiver of compliance until December 31, 2011, in accordance with K.S.A. 75-1120(a).

Economic Development Loan Program

During 2004, the County established a revolving fund to stimulate economic development in the form of loans to local business ventures. The initial funds were provided by grant proceeds from the Community Development Block Grant Program.

Under the County's Economic Development Plan, the County has made direct loans to various local businesses to help with initial start-up costs and building acquisitions. A summary schedule of the loan transactions of the Economic Development Revolving Loan Fund for the year ending December 31, 2011, is presented below:

Balance	Loans	Loans		Balance
<u>1-1-11</u>	<u>Advanced</u>	<u>Forgiven</u>	<u>Repayments</u>	<u>12-31-11</u>
\$ 42,912			3,810	39,101

B. Liabilities:

Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (400 SW 8th Avenue, Suite 200; Topeka, KS 66603-2935) or by calling 1-800-228-0366.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and

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Notes to Financial Statements
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paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

General Long-Term Debt

Legal Debt Limit

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. Greenwood County assessed valuation at July 1, 2011 was \$53,960,149. There was no outstanding debt at December 31, 2011. The resulting legal debt margin was \$ 1,618,800. This debt limit calculation does not include the valuation of motor vehicles.

Temporary Notes

The County Issued \$200,000 temporary notes during March 2010 to help finance the Hamilton-Virgil Road Project. The details of the temporary note indebtedness is detailed below. The County Treasurer has purchased the temporary notes as part of her idle fund investments.

Capital Leases

The County is a party to four lease purchase agreements regarding six motor graders, two ambulances, a tractor-mower pair and five fire trucks. Total unpaid principal balance at December 31, 2011 was in the amount of \$309,010. Details of the leases are displayed below.

Changes in long-term liabilities for the fiscal year were as follows:

	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance end of Year	Interest Paid
<u>Temporary Notes:</u>									
2010 Series	4.00	3/24/2010	200,000	3/24/2013	150,000		50,000	100,000	2,071
<u>Capital Leases:</u>									
6 Motor Graders	4.86	10/22/2007	249,534	10/20/2012	106,947		52,209	54,738	5,196
2 Ambulances	4.53	11/8/2007	164,374	3/1/2011	58,008		58,008	-	2,626
Mower	5.10	5/12/2008	92,271	3/1/2012	47,964		23,387	24,577	2,447
5 Fire Trucks	3.21	7/25/2011	229,695	7/25/2016		229,695		229,695	-
Total Capital Leases			735,874		212,919	229,695	133,604	309,010	10,269
Total Long-Term Liabilities			935,874		362,919	229,695	183,604	409,010	12,340

County of Greenwood, Kansas
Notes to Financial Statements
December 31, 2011

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	2012	2013	2014	2015	2016	Totals
Principal:						
Temporary Notes:						
2010 Series	50,000	50,000				100,000
Capital Leases:						
6 Motor Graders	54,738					54,738
Mower	24,577					24,577
5 Fire Trucks	43,068	44,470	45,898	47,371	48,888	229,695
Total Capital Leases	122,383	44,470	45,898	47,371	48,888	309,010
Total Long-Term Liabilities	172,383	94,470	45,898	47,371	48,888	409,010
Interest:						
Temporary Notes:						
2010 Series	2,000					2,000
Capital Leases:						
6 Motor Graders	2,667					2,667
Mower	1,257					1,257
5 Fire Trucks	7,393	5,991	4,563	3,090	1,574	22,611
Total Capital Leases	11,317	5,991	4,563	3,090	1,574	26,535
Total Long-Term Liabilities	13,317	5,991	4,563	3,090	1,574	28,535

Other Employee Benefits

Vacation and Sick Pay

An employee shall be permitted to accrue unused vacation time; provided, however, said accrual shall never exceed 120 hours. Unused vacation time exceeding the maximum amount which may be accrued shall be forfeited and the employee shall not be compensated for said unused vacation time. At the time of termination of said employee all unused accrued vacation shall be paid to employee. No employee may accumulate more than 720 hours of sick leave. Until termination of employment by reason of retirement, resignation or discharge without cause, the employee shall be paid for accumulated and unused sick leave as follows:

<u>Length of Employment Completed</u>	<u>Pay Factor Based on Wage At Time of Termination</u>
5 to 10 years	25% of accumulated hours
11 to 20 years	50% of accumulated hours
21 years or more	75% of accumulated hours

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Amount</u>
Rural Fire District Fund	RFD Special Equipment Reserve Fund	\$ 6,700
General Fund	Special Equipment Reserve Fund	105,000
Economic Development Fund	Special Equipment Reserve Fund	2,500
Appraiser's Cost Fund	Special Equipment Reserve Fund	13,000
Ambulance Fund	Special Equipment Reserve Fund	38,000
Special Auto Fund	General Fund	7,682
Road and Bridge Fund	Special Machinery Fund	188,868
Road and Bridge Fund	Special Highway Fund	80,944

Note 4 **Summary Disclosure of Significant Contingencies**

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Note 5 **Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County joined together with other Counties in the State of Kansas to form the Kansas County Association Multi-Line Pool (KCAMP), and Kansas Workers Risk Cooperative for Counties (KWORCC) which are public entity risk-pools currently operating as common risk management and insurance programs for Kansas Counties. The County pays annual premiums to KCAMP and KWORCC for its general and worker's compensation insurance coverage. KCAMP and KWORCC are self-sustaining through member premiums. KCAMP reinsures through commercial companies for claims in excess of \$200,000 for property coverage, \$150,000 for crime coverage, and \$250,000 for liability coverage. KWORCC reinsures through commercial companies for claims in excess of \$1,000,000 for worker's compensation coverage. Additional premiums may be due from the County if total claims for the pool exceed amounts anticipated by either KCAMP or KWORCC management. The County continues to carry commercial insurance for all other risks of loss including employee health insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 6 **Closure and Postclosure Care Costs of Landfill**

The County operated a municipal solid waste landfill through the third quarter of 2001. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Final cover was completed during the 2002 fiscal year and the associated closure costs were incurred and paid during that same fiscal period. Engineering estimates of post closure costs over the remaining twenty-three years of the original thirty year period are in the amount of \$185,239. Actual post closing costs may be higher due to inflation, changes in technology, or changes in regulations.

The county prepares its financial statements on a statutory basis of accounting, which demonstrates compliance with the cash basis and budget laws of Kansas. If the county had prepared its financial statements in compliance with generally accepted accounting principals, a liability in the amount of \$185,239 would have been recognized.

The County meets its financial assurance requirements by applying financial test alternative IB as provided for by Kansas Department Health and Environment regulations. As of December 31, 2011 the County meets the criteria set forth by financial assurance test alternative IB.

The County is not required to currently accumulate funds to pay the future costs of closure and post-closure, and has not done so. These future costs will be met when due by the allocation of general tax revenues, the issue of bonds, or both.

Greenwood County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2011

Schedule 1

	Certified Budget	Qualified Budget Cr. Adjustment	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	\$ 2,523,672		2,523,672	2,376,726	146,946
Special Revenue:					
Ambulance	508,431		508,431	501,650	6,781
Appraiser's Cost	277,043		277,043	273,167	3,876
Conservation District	16,500		16,500	16,486	14
Direct Election	53,205		53,205	45,683	7,522
Economic Development	45,175		45,175	39,565	5,610
Extension Council	115,000		115,000	114,564	436
Fair	11,000		11,000	10,924	76
Health	239,076	1,700	240,776	238,139	2,637
Historical Society	6,500		6,500	6,480	20
Mental Health	45,000		45,000	44,865	135
Mental Retardation	28,000		28,000	27,932	68
Road and Bridge	1,673,699		1,673,699	1,513,374	160,325
Rural Fire District No. 1	208,099		208,099	204,546	3,553
Service Program for the Elderly	75,000		75,000	74,816	184
Special Alcohol Program	10,000		10,000	4,970	5,030
Special Bridge	101,100		101,100	22,716	78,384
Special Liability	42,655		42,655		42,655
Special Park and Recreation	4,600		4,600		4,600
Special Noxious Weed	27,000		27,000		27,000
Emergency Telephone Service	75,000		75,000	19,398	55,602
Emergency Telephone Service - Wireless	25,000		25,000		25,000
Debt Service:					
Bond and Interest					
Totals	<u>6,110,755</u>	<u>1,700</u>	<u>6,112,455</u>	<u>5,536,001</u>	<u>576,454</u>

General Fund
Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$ 1,727,853	1,804,303	1,781,865	22,438	
Motor Vehicle Tax	211,907	224,192	235,821	(11,629)	
Recreational Vehicle Tax	3,832	4,108	4,217	(109)	
Delinquent Tax	29,314	43,112	25,514	17,598	
16/20 M Truck Tax			19,716	(19,716)	
In Lieu of Tax	28,477	27,836	8,174	19,662	
Mineral Production Tax	3,495	4,251	4,310	(59)	
Interest on Tax	41,325	43,439	40,000	3,439	
Total Taxes	<u>2,046,203</u>	<u>2,151,241</u>	<u>2,119,617</u>	<u>31,624</u>	
Intergovernmental					
Federal Financial Assistance	21,809				
Emergency Preparedness Grant		3,355		3,355	
Local Alcoholic Liquor Tax	701	846	1,100	(254)	
Total Intergovernmental	<u>22,510</u>	<u>4,201</u>	<u>1,100</u>	<u>3,101</u>	
Licenses, Fees, and Permits					
Mortgage Registration	67,884	41,777	35,000	6,777	
Officer Fees	39,064	40,849	35,000	5,849	
Landfill Fees	8,987	7,899	6,500	1,399	
Diversion Fees			12,000	(12,000)	
Total Licenses, Fees, and Permits	<u>115,935</u>	<u>90,525</u>	<u>88,500</u>	<u>2,025</u>	
Use of Money and Property					
Interest on Investments	30,035	14,053	10,000	4,053	
Transfers					
Operating Transfers In	5,832	7,682	10,000	(2,318)	
Residual Equity Transfer In	43,880				
Total Transfers	<u>49,712</u>	<u>7,682</u>	<u>10,000</u>	<u>(2,318)</u>	
Miscellaneous					
Other	9,123	6,343		6,343	
Total Cash Receipts / Revenue	<u>2,273,518</u>	<u>2,274,045</u>	<u>2,229,217</u>	<u>44,828</u>	
Expenditures and Transfers					
General Government					
County Commission					
Personal Services	40,465	42,165	40,320	(1,845)	
Contractual Services	2,373	3,477	3,000	(477)	
Commodities	230	219	2,100	1,881	
Employee Benefits	17,073	5,001	19,000	13,999	
Reimbursed Expense	(40)				
Total County Commission	<u>60,101</u>	<u>50,862</u>	<u>64,420</u>	<u>13,558</u>	
County Clerk					
Personal Services	81,512	82,452	84,925	2,473	
Contractual Services	1,877	5,370	7,925	2,555	
Commodities	3,565	4,835	4,000	(835)	
Capital Outlay	1,124				
Employee Benefits	36,010	40,904	39,286	(1,618)	
Reimbursed Expense	(87)	(892)		892	
Total County Clerk	<u>124,001</u>	<u>132,669</u>	<u>136,136</u>	<u>3,467</u>	
County Treasurer					
Personal Services	70,052	73,685	75,847	2,162	
Contractual Services	7,758	7,296	10,000	2,704	
Commodities	4,522	4,036	5,200	1,164	
Capital Outlay			2,500	2,500	
Employee Benefits	47,172	47,959	45,487	(2,472)	
Reimbursed Expense	(382)	(736)	(200)	536	
Total County Treasurer	<u>129,122</u>	<u>132,240</u>	<u>138,834</u>	<u>6,594</u>	

General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
County Attorney					
Personal Services	\$ 92,634	96,444	96,550	106	
Contractual Services	4,824	6,879	12,000	5,121	
Commodities	11,762	6,252	4,000	(2,252)	
Capital Outlay	2,516	1,923		(1,923)	
Employee Benefits	51,026	49,128	52,931	3,803	
Reimbursed Expense	(311)	(355)		355	
Total County Attorney	<u>162,451</u>	<u>160,271</u>	<u>165,481</u>	<u>5,210</u>	
Register of Deeds					
Personal Services	57,400	58,169	59,355	1,186	
Contractual Services	2,426	3,094	3,400	306	
Commodities	706	1,443	2,100	657	
Capital Outlay			3,000	3,000	
Employee Benefits	32,844	32,914	33,991	1,077	
Reimbursed Expense	(2,706)	(7,603)	(2,800)	4,803	
Total Register of Deeds	<u>90,670</u>	<u>88,017</u>	<u>99,046</u>	<u>11,029</u>	
Unified Court					
Contractual Services	82,723	70,513	106,200	35,687	
Commodities	4,445	7,825	6,000	(1,825)	
Capital Outlay	13,207	7,897	3,000	(4,897)	
Reimbursed Expense	(6,078)	(6,277)		6,277	
Total Unified Court	<u>94,297</u>	<u>79,958</u>	<u>115,200</u>	<u>35,242</u>	
Courthouse General					
Personal Services	53,865	52,223	47,424	(4,799)	
Contractual Services	278,005	292,748	298,640	5,892	
Commodities	28,860	27,890	28,500	610	
Capital Outlay	30,294	18,022		(18,022)	
Employee Benefits	29,411	23,838	32,281	8,443	
Reimbursed Expense	(6,070)	(8,548)		8,548	
Total Courthouse General	<u>414,365</u>	<u>406,173</u>	<u>406,845</u>	<u>672</u>	
County Counselor					
Contractual Services	<u>23,790</u>	<u>22,596</u>	<u>24,650</u>	<u>2,054</u>	
Professional Services					
Contractual Services		2,500	2,500		
Total General Government	<u>1,098,797</u>	<u>1,075,286</u>	<u>1,153,112</u>	<u>77,826</u>	
Public Safety					
Sheriff					
Personal Services	629,265	660,609	631,117	(29,492)	
Contractual Services	68,895	52,827	101,900	49,073	
Commodities	148,131	150,224	175,500	25,276	
Capital Outlay	30,000	45,050	45,000	(50)	
Employee Benefits	351,170	354,926	423,429	68,503	
Reimbursed Expense	(270,411)	(225,148)	(279,100)	(53,952)	
Total Sheriff	<u>957,050</u>	<u>1,038,488</u>	<u>1,097,846</u>	<u>59,358</u>	
Juvenile Detention					
Contractual Services	<u>16,443</u>	<u>8,164</u>	<u>15,000</u>	<u>6,836</u>	
Emergency Preparedness					
Personal Services	8,538	9,448	8,950	(498)	
Contractual Services	24,201	3,456	1,400	(2,056)	
Commodities	100	376	1,200	824	
Employee Benefits	1,238	1,447	2,339	892	
Total Emergency Preparedness	<u>34,077</u>	<u>14,727</u>	<u>13,889</u>	<u>(838)</u>	
Crisis Centers					
Crime Victims Program			1,000	1,000	
Total Public Safety	<u>1,007,570</u>	<u>1,061,379</u>	<u>1,127,735</u>	<u>66,356</u>	

General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year			Variance Favorable (Unfavor)
		Prior Year Actual	Current Year Actual	Budget	
Agriculture					
Noxious Weed					
Personal Services	\$	25,383	29,327	28,163	(1,164)
Contractual Services		8,714	11,851	11,855	4
Commodities		197,603	134,260	191,600	57,340
Employee Benefits		10,269	14,178	13,456	(722)
Reimbursed Expense	(196,962)	(115,759)	(165,000)	(49,241)
Total Noxious Weed		<u>45,007</u>	<u>73,857</u>	<u>80,074</u>	<u>6,217</u>
Sanitation					
Landfill					
Personal Services		17,260	13,739	7,753	(5,986)
Contractual Services		18,738	22,740	35,300	12,560
Commodities		7,225	3,153	11,100	7,947
Employee Benefits		638	655	7,190	6,535
Total Landfill		<u>43,861</u>	<u>40,287</u>	<u>61,343</u>	<u>21,056</u>
Recycling					
Personal Services		8,230	5,777	4,025	(1,752)
Contractual Services		6,160	5,494	6,250	756
Commodities		4,549	5,690	6,200	510
Employee Benefits		293	340	3,933	3,593
Total Recycling		<u>19,232</u>	<u>17,301</u>	<u>20,408</u>	<u>3,107</u>
Household Hazardous Waste					
Contractual Services		8,230	3,586	6,000	2,414
Commodities		90	30		(30)
Total Household Hazardous Waste		<u>8,320</u>	<u>3,616</u>	<u>6,000</u>	<u>2,384</u>
Total Sanitation		<u>71,413</u>	<u>61,204</u>	<u>87,751</u>	<u>26,547</u>
Capital Expenditures					
Equipment					
Capital Outlay				75,000	75,000
Transfers					
Operating Transfers Out		134,705	105,000		(105,000)
Total Expenditures and Transfers		<u>2,357,492</u>	<u>2,376,726</u>	<u>2,523,672</u>	<u>146,946</u>
Receipts Over (Under)					
Expenditures and Transfers	(83,974)	(102,681)		
Unencumbered Cash, Beginning		289,435	205,461		
Prior Year Encumbr. Cancelled			11,420		
Unencumbered Cash, Ending		<u>205,461</u>	<u>114,200</u>		

Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	109,783	105,350	104,231	1,119
Motor Vehicle Tax		11,937	13,529	14,951	(1,422)
Recreational Vehicle Tax		218	247	267	(20)
Delinquent Tax		1,988	2,386	1,618	768
16/20 M Truck Tax				1,250	(1,250)
In Lieu of Tax				518	(518)
Total Taxes		<u>123,926</u>	<u>121,512</u>	<u>122,835</u>	<u>(1,323)</u>
Licenses, Fees, and Permits					
Service Fees		<u>293,876</u>	<u>356,538</u>	<u>330,000</u>	<u>26,538</u>
Miscellaneous					
Other		<u>999</u>	<u>76</u>		<u>76</u>
Total Cash Receipts / Revenue		<u>418,801</u>	<u>478,126</u>	<u>452,835</u>	<u>25,291</u>
Expenditures and Transfers					
Public Safety					
Personal Services		213,685	220,730	224,656	3,926
Contractual Services		70,921	47,870	63,100	15,230
Commodities		34,540	43,243	39,500	(3,743)
Capital Outlay		62,160	63,586	66,000	2,414
Employee Benefits		92,562	90,770	118,175	27,405
Reimbursed Expense	(<u>19,696</u>	<u>(2,549)</u>	<u>(3,000)</u>	<u>(451)</u>
Total Public Safety		<u>454,172</u>	<u>463,650</u>	<u>508,431</u>	<u>44,781</u>
Transfers					
Operating Transfers Out			38,000		(38,000)
Total Expenditures and Transfers		<u>454,172</u>	<u>501,650</u>	<u>508,431</u>	<u>6,781</u>
Receipts Over (Under)					
Expenditures and Transfers	(35,371)	(23,524)		
Unencumbered Cash, Beginning		<u>76,251</u>	<u>40,880</u>		
Unencumbered Cash, Ending		<u>40,880</u>	<u>17,356</u>		

Appraiser's Cost Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	211,733	239,597	236,509	3,088
Motor Vehicle Tax		30,568	28,190	28,812	(622)
Recreational Vehicle Tax		555	518	515	3
Delinquent Tax		4,175	4,899	3,117	1,782
16/20 M Truck Tax				2,409	(2,409)
In Lieu of Tax				999	(999)
Total Taxes		<u>247,031</u>	<u>273,204</u>	<u>272,361</u>	<u>843</u>
Miscellaneous					
Other		199			
Total Cash Receipts / Revenue		<u>247,230</u>	<u>273,204</u>	<u>272,361</u>	<u>843</u>
Expenditures and Transfers					
General Government					
Personal Services		133,994	142,794	142,602	(192)
Contractual Services		22,079	30,736	33,000	2,264
Commodities		8,552	9,142	10,000	858
Capital Outlay		42,207		1,000	1,000
Employee Benefits		83,209	82,020	93,441	11,421
Reimbursed Expense	(<u>5,453</u>	<u>4,525</u>	<u>3,000</u>	<u>1,525</u>
Total General Government		<u>284,588</u>	<u>260,167</u>	<u>277,043</u>	<u>16,876</u>
Transfers					
Operating Transfers Out			13,000		(13,000)
Total Expenditures and Transfers		<u>284,588</u>	<u>273,167</u>	<u>277,043</u>	<u>3,876</u>
Receipts Over (Under)					
Expenditures and Transfers	(37,358)	37		
Unencumbered Cash, Beginning		<u>41,842</u>	<u>4,484</u>		
Unencumbered Cash, Ending		<u>4,484</u>	<u>4,521</u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	14,118	14,206	14,031	175
Motor Vehicle Tax		1,788	1,817	1,925	(108)
Recreational Vehicle Tax		33	33	34	(1)
Delinquent Tax		248	312	208	104
16/20 M Truck Tax				161	(161)
In Lieu of Tax				67	(67)
Total Cash Receipts / Revenue		<u>16,187</u>	<u>16,368</u>	<u>16,426</u>	<u>(58)</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>16,500</u>	<u>16,486</u>	<u>16,500</u>	<u>14</u>
Total Expenditures and Transfers		<u>16,500</u>	<u>16,486</u>	<u>16,500</u>	<u>14</u>
Receipts Over (Under)					
Expenditures and Transfers	(313)	(118)	
Unencumbered Cash, Beginning		<u>431</u>	<u>118</u>		
Unencumbered Cash, Ending		<u>118</u>	<u></u>		

Greenwood County, Kansas
County Building Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 81,205	
Total Cash Receipts / Revenue	<u>81,205</u>	
Expenditures and Transfers		
General Government		
Capital Outlay	<u>19,911</u>	<u>47,147</u>
Total Expenditures and Transfers	<u>19,911</u>	<u>47,147</u>
Receipts Over (Under)		
Expenditures and Transfers	61,294	(47,147)
Unencumbered Cash, Beginning	<u>420,354</u>	<u>481,648</u>
Unencumbered Cash, Ending	<u><u>481,648</u></u>	<u><u>434,501</u></u>

Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$ 29,919	47,494	47,082	412	
Motor Vehicle Tax	5,065	3,868	4,020	(152)	
Recreational Vehicle Tax	94	71	72	(1)	
Delinquent Tax	788	850	435	415	
16/20 M Truck Tax			336	(336)	
In Lieu of Tax			139	(139)	
Total Taxes	<u>35,866</u>	<u>52,283</u>	<u>52,084</u>	<u>199</u>	
Miscellaneous					
Other	60				
Total Cash Receipts / Revenue	<u>35,926</u>	<u>52,283</u>	<u>52,084</u>	<u>199</u>	
Expenditures and Transfers					
General Government					
Personal Services	14,303	19,874	16,556	(3,318)	
Contractual Services	42,112	19,492	25,700	6,208	
Commodities	5,252	3,909	8,250	4,341	
Employee Benefits	2,371	2,408	2,699	291	
Reimbursed Expense	(5,235)				
Total Expenditures and Transfers	<u>58,803</u>	<u>45,683</u>	<u>53,205</u>	<u>7,522</u>	
Receipts Over (Under)					
Expenditures and Transfers	(22,877)	6,600			
Unencumbered Cash, Beginning	<u>22,877</u>				
Unencumbered Cash, Ending		<u>6,600</u>			

Greenwood County, Kansas
Economic Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$ 31,254	32,993	32,503	490	
Motor Vehicle Tax	5,292	4,333	4,242	91	
Recreational Vehicle Tax	96	80	76	4	
Delinquent Tax	701	767	459	308	
16/20 M Truck Tax			355	(355)	
In Lieu of Tax			147	(147)	
Total Cash Receipts / Revenue	<u>37,343</u>	<u>38,173</u>	<u>37,782</u>	<u>391</u>	
Expenditures and Transfers					
Economic Development					
Personal Services	25,339	20,910	27,000	6,090	
Contractual Services	3,797	7,525	5,500	(2,025)	
Commodities	1,726	477	2,000	1,523	
Employee Benefits	15,354	11,992	16,500	4,508	
Reimbursed Expense	(3,870)	(3,839)	(5,825)	(1,986)	
Total Economic Development	<u>42,346</u>	<u>37,065</u>	<u>45,175</u>	<u>8,110</u>	
Transfers					
Operating Transfers Out	4,500	2,500		(2,500)	
Total Expenditures and Transfers	<u>46,846</u>	<u>39,565</u>	<u>45,175</u>	<u>5,610</u>	
Receipts Over (Under)					
Expenditures and Transfers	(9,503)	(1,392)			
Unencumbered Cash, Beginning	<u>17,817</u>	<u>8,314</u>			
Unencumbered Cash, Ending	<u>8,314</u>	<u>6,922</u>			

Greenwood County, Kansas
Economic Development Loan Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Use of Money and Property		
Loan Repayment	\$ 2,453	7,138
Total Cash Receipts / Revenue	<u>2,453</u>	<u>7,138</u>
Expenditures and Transfers		
Economic Development		
Economic Development Loans	<u>4,060</u>	<u>720</u>
Total Expenditures and Transfers	<u>4,060</u>	<u>720</u>
Receipts Over (Under)		
Expenditures and Transfers	(1,607)	6,418
Unencumbered Cash, Beginning	<u>44,285</u>	<u>42,678</u>
Unencumbered Cash, Ending	<u><u>42,678</u></u>	<u><u>49,096</u></u>

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

			Current Year		
			Prior Year Actual	Current Year Actual	Budget
					Variance Favorable (Unfavor)
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	96,457	99,708	98,495	1,213
Motor Vehicle Tax		12,346	12,517	13,146	(629)
Recreational Vehicle Tax		224	229	235	(6)
Delinquent Tax		1,672	2,110	1,422	688
16/20 M Truck Tax				1,099	(1,099)
In Lieu of Tax				456	(456)
Total Cash Receipts / Revenue		<u>110,699</u>	<u>114,564</u>	<u>114,853</u>	<u>(289)</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>113,030</u>	<u>114,564</u>	<u>115,000</u>	<u>436</u>
Total Expenditures and Transfers		<u>113,030</u>	<u>114,564</u>	<u>115,000</u>	<u>436</u>
Receipts Over (Under)					
Expenditures and Transfers	(2,331)			
Unencumbered Cash, Beginning		<u>2,333</u>	<u>2</u>		
Unencumbered Cash, Ending		<u>2</u>	<u>2</u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	9,400	9,476	9,374	102
Motor Vehicle Tax		1,196	1,222	1,283	(61)
Recreational Vehicle Tax		22	22	23	(1)
Delinquent Tax		161	204	139	65
16/20 M Truck Tax				107	(107)
In Lieu of Tax				44	(44)
Total Cash Receipts / Revenue		<u>10,779</u>	<u>10,924</u>	<u>10,970</u>	<u>(46)</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>10,985</u>	<u>10,924</u>	<u>11,000</u>	<u>76</u>
Total Expenditures and Transfers		<u>10,985</u>	<u>10,924</u>	<u>11,000</u>	<u>76</u>
Receipts Over (Under)					
Expenditures and Transfers	(206)			
Unencumbered Cash, Beginning		<u>207</u>	<u>1</u>		
Unencumbered Cash, Ending		<u>1</u>	<u>1</u>		

Health Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	54,724	64,683	63,861	822
Motor Vehicle Tax		9,214	7,275	7,385	(110)
Recreational Vehicle Tax		170	134	132	2
Delinquent Tax		1,403	1,457	799	658
16/20 M Truck Tax				617	(617)
In Lieu of Tax				256	(256)
Total Taxes		<u>65,511</u>	<u>73,549</u>	<u>73,050</u>	<u>499</u>
Intergovernmental					
Federal Financial Assistance		44,911	53,717		53,717
State Grant		4,402	16,633	68,650	(52,017)
Contracts with Other Governments		969	893		893
Total Intergovernmental		<u>50,282</u>	<u>71,243</u>	<u>68,650</u>	<u>2,593</u>
Licenses, Fees, and Permits					
Service Fees		<u>62,170</u>	<u>44,561</u>	<u>40,000</u>	<u>4,561</u>
Miscellaneous					
Other		<u>295</u>	<u>927</u>		<u>927</u>
Total Cash Receipts / Revenue		<u>178,258</u>	<u>190,280</u>	<u>181,700</u>	<u>8,580</u>
Expenditures and Transfers					
Health					
Personal Services		117,061	132,670	137,195	4,525
Contractual Services		20,564	27,663	16,062	(11,601)
Commodities		27,484	25,860	22,585	(3,275)
Capital Outlay		1,750	1,457		(1,457)
Employee Benefits		46,972	56,159	65,734	9,575
Reimbursed Expense			(5,670)	(2,500)	3,170
Total Health		<u>213,831</u>	<u>238,139</u>	<u>239,076</u>	<u>937</u>
Transfers					
Operating Transfers Out		<u>15,000</u>			
Budget Credit				<u>1,700</u>	<u>1,700</u>
Total Expenditures and Transfers		<u>228,831</u>	<u>238,139</u>	<u>240,776</u>	<u>2,637</u>
Receipts Over (Under)					
Expenditures and Transfers	(50,573)	(47,859)	
Unencumbered Cash, Beginning		<u>100,451</u>	<u>49,878</u>		
Unencumbered Cash, Ending		<u>49,878</u>	<u>2,019</u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	4,726	5,726	5,650	76
Motor Vehicle Tax		624	644	646	(2)
Recreational Vehicle Tax		11	12	12	
Delinquent Tax		72	98	70	28
16/20 M Truck Tax				54	(54)
In Lieu of Tax				22	(22)
Total Cash Receipts / Revenue		<u>5,433</u>	<u>6,480</u>	<u>6,454</u>	<u>26</u>
Expenditures and Transfers					
Culture and Recreation					
Contractual Services		<u>5,863</u>	<u>6,480</u>	<u>6,500</u>	<u>20</u>
Total Expenditures and Transfers		<u>5,863</u>	<u>6,480</u>	<u>6,500</u>	<u>20</u>
Receipts Over (Under)					
Expenditures and Transfers	(430)			
Unencumbered Cash, Beginning		<u>430</u>			
Unencumbered Cash, Ending		<u><u> </u></u>	<u><u> </u></u>		

Mental Health Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	38,754	38,872	38,384	488
Motor Vehicle Tax		4,860	4,993	5,281	(288)
Recreational Vehicle Tax		88	91	94	(3)
Delinquent Tax		667	844	571	273
16/20 M Truck Tax				441	(441)
In Lieu of Tax				183	(183)
Total Cash Receipts / Revenue		<u>44,369</u>	<u>44,800</u>	<u>44,954</u>	<u>(154)</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>45,000</u>	<u>44,865</u>	<u>45,000</u>	<u>135</u>
Total Expenditures and Transfers		<u>45,000</u>	<u>44,865</u>	<u>45,000</u>	<u>135</u>
Receipts Over (Under)					
Expenditures and Transfers	(631)	(65)	
Unencumbered Cash, Beginning		<u>697</u>	<u>66</u>		
Unencumbered Cash, Ending		<u>66</u>	<u>1</u>		

Mental Retardation Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	24,210	24,206	23,869	337
Motor Vehicle Tax		3,038	3,141	3,300	(159)
Recreational Vehicle Tax		55	58	59	(1)
Delinquent Tax		417	527	357	170
16/20 M Truck Tax				276	(276)
In Lieu of Tax				114	(114)
Total Cash Receipts / Revenue		<u>27,720</u>	<u>27,932</u>	<u>27,975</u>	<u>(43)</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>27,906</u>	<u>27,932</u>	<u>28,000</u>	<u>68</u>
Total Expenditures and Transfers		<u>27,906</u>	<u>27,932</u>	<u>28,000</u>	<u>68</u>
Receipts Over (Under)					
Expenditures and Transfers	(186)			
Unencumbered Cash, Beginning		<u>186</u>			
Unencumbered Cash, Ending		<u><u> </u></u>	<u><u> </u></u>		

Noxious Weed Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Motor Vehicle Tax	\$	2,410		
Recreational Vehicle Tax		47		
Total Cash Receipts / Revenue		<u>2,457</u>		
Expenditures and Transfers				
Agriculture				
Employee Benefits		489		
Transfers				
Residual Equity Transfer Out		43,880		
Total Expenditures and Transfers		<u>44,369</u>		
Receipts Over (Under)				
Expenditures and Transfers	(41,912)		
Unencumbered Cash, Beginning		<u>41,912</u>		
Unencumbered Cash, Ending		<u></u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	925,040	998,471	985,332	13,139
Motor Vehicle Tax		133,289	122,502	125,783	(3,281)
Recreational Vehicle Tax		2,426	2,249	2,249	
Delinquent Tax		17,735	21,443	13,609	7,834
16/20 M Truck Tax				10,516	(10,516)
In Lieu of Tax				4,360	(4,360)
Total Taxes		<u>1,078,490</u>	<u>1,144,665</u>	<u>1,141,849</u>	<u>2,816</u>
Intergovernmental					
Special City & County Highway		<u>406,366</u>	<u>403,283</u>	<u>397,544</u>	<u>5,739</u>
Total Cash Receipts / Revenue		<u>1,484,856</u>	<u>1,547,948</u>	<u>1,539,393</u>	<u>8,555</u>
Expenditures and Transfers					
Public Works					
Maintenance					
Personal Services		357,879	340,313	363,053	22,740
Contractual Services		104,877	44,065	61,230	17,165
Commodities		744,758	783,524	1,021,800	238,276
Capital Outlay			53,841	141,500	87,659
Employee Benefits		201,098	220,933	236,116	15,183
Reimbursed Expense	(<u>239,993)</u>	<u>(199,114)</u>	<u>(150,000)</u>	<u>49,114</u>
Total Maintenance		<u>1,168,619</u>	<u>1,243,562</u>	<u>1,673,699</u>	<u>430,137</u>
Transfers					
Operating Transfers Out		<u>426,000</u>	<u>269,812</u>		<u>(269,812)</u>
Total Expenditures and Transfers		<u>1,594,619</u>	<u>1,513,374</u>	<u>1,673,699</u>	<u>160,325</u>
Receipts Over (Under)					
Expenditures and Transfers	(109,763)	34,574		
Unencumbered Cash, Beginning		<u>386,343</u>	<u>276,580</u>		
Unencumbered Cash, Ending		<u>276,580</u>	<u>311,154</u>		

Greenwood County, Kansas
Rural Fire District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 103,882	185,733	182,011	3,722
Motor Vehicle Tax	14,745	11,395	10,899	496
Recreational Vehicle Tax	293	229	207	22
Delinquent Tax	1,416	1,517	1,549	(32)
16/20 M Truck Tax			1,952	(1,952)
Total Taxes	<u>120,336</u>	<u>198,874</u>	<u>196,618</u>	<u>2,256</u>
Miscellaneous				
Other	453			
Total Cash Receipts / Revenue	<u>120,789</u>	<u>198,874</u>	<u>196,618</u>	<u>2,256</u>
Expenditures and Transfers				
Public Safety				
Personal Services	21,112	28,924	36,236	7,312
Contractual Services	41,123	34,206	30,000	(4,206)
Commodities	31,598	87,375	50,000	(37,375)
Capital Outlay	14,975	30,502	75,000	44,498
Employee Benefits	7,496	17,063	16,863	(200)
Reimbursed Expense	(5,297)	(224)		224
Total Public Safety	<u>111,007</u>	<u>197,846</u>	<u>208,099</u>	<u>10,253</u>
Transfers				
Operating Transfers Out	25,000	6,700		(6,700)
Total Expenditures and Transfers	<u>136,007</u>	<u>204,546</u>	<u>208,099</u>	<u>3,553</u>
Receipts Over (Under)				
Expenditures and Transfers	(15,218)	(5,672)		
Unencumbered Cash, Beginning	<u>26,221</u>	<u>11,003</u>		
Unencumbered Cash, Ending	<u>11,003</u>	<u>5,331</u>		

Service Program for the Elderly Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	59,518	65,666	64,919	747
Motor Vehicle Tax		7,694	7,682	8,101	(419)
Recreational Vehicle Tax		140	141	145	(4)
Delinquent Tax		1,042	1,327	877	450
16/20 M Truck Tax				677	(677)
In Lieu of Tax				281	(281)
Total Cash Receipts / Revenue		<u>68,394</u>	<u>74,816</u>	<u>75,000</u>	<u>(184)</u>
Expenditures and Transfers					
Social Services for Aged and Poor					
Contractual Services		<u>69,760</u>	<u>74,816</u>	<u>75,000</u>	<u>184</u>
Total Expenditures and Transfers		<u>69,760</u>	<u>74,816</u>	<u>75,000</u>	<u>184</u>
Receipts Over (Under)					
Expenditures and Transfers	(1,366)			
Unencumbered Cash, Beginning		<u>1,366</u>			
Unencumbered Cash, Ending		<u></u>	<u></u>		

Greenwood County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 4,982	4,889	8,000	(3,111)
Total Cash Receipts / Revenue	<u>4,982</u>	<u>4,889</u>	<u>8,000</u>	<u>(3,111)</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>5,458</u>	<u>4,970</u>	<u>10,000</u>	<u>5,030</u>
Total Expenditures and Transfers	<u>5,458</u>	<u>4,970</u>	<u>10,000</u>	<u>5,030</u>
Receipts Over (Under)				
Expenditures and Transfers	(476)	(81)		
Unencumbered Cash, Beginning	<u>1,662</u>	<u>1,186</u>		
Unencumbered Cash, Ending	<u>1,186</u>	<u>1,105</u>		

Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	49,980	24,972	24,308	664
Motor Vehicle Tax		5,517	6,698	6,882	(184)
Recreational Vehicle Tax		97	123	123	
Delinquent Tax		1,026	966	745	221
16/20 M Truck Tax				575	(575)
In Lieu of Tax				239	(239)
Total Cash Receipts / Revenue		<u>56,620</u>	<u>32,759</u>	<u>32,872</u>	<u>(113)</u>
Expenditures and Transfers					
Public Works					
Contractual Services		22,578	11,373		(11,373)
Commodities		41,626	11,343		(11,343)
Capital Outlay				101,100	101,100
Reimbursed Expense	(<u>2,000)</u>	<u>22,716</u>	<u>101,100</u>	<u>78,384</u>
Total Expenditures and Transfers		<u>62,204</u>	<u>22,716</u>	<u>101,100</u>	<u>78,384</u>
Receipts Over (Under)					
Expenditures and Transfers	(5,584)	10,043		
Unencumbered Cash, Beginning		<u>126,960</u>	<u>121,376</u>		
Unencumbered Cash, Ending		<u>121,376</u>	<u>131,419</u>		

Special Liability Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Delinquent Tax	\$	4	8		8
Total Cash Receipts / Revenue		4	8		8
Expenditures and Transfers					
General Government					
Contractual Services				42,655	42,655
Total Expenditures and Transfers				42,655	42,655
Receipts Over (Under)					
Expenditures and Transfers		4	8		
Unencumbered Cash, Beginning		42,655	42,659		
Unencumbered Cash, Ending		42,659	42,667		

Greenwood County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 701	846	2,000	(1,154)
Total Cash Receipts / Revenue	<u>701</u>	<u>846</u>	<u>2,000</u>	<u>(1,154)</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	<u>1,900</u>		<u>4,600</u>	<u>4,600</u>
Total Expenditures and Transfers	<u>1,900</u>		<u>4,600</u>	<u>4,600</u>
Receipts Over (Under)				
Expenditures and Transfers	(1,199)	846		
Unencumbered Cash, Beginning	<u>1,737</u>	<u>538</u>		
Unencumbered Cash, Ending	<u>538</u>	<u>1,384</u>		

Greenwood County, Kansas
Special Equipment Reserve Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 68,001	158,500
Miscellaneous		
Sale of Surplus Property		11,333
Total Cash Receipts / Revenue	<u>68,001</u>	<u>169,833</u>
Expenditures and Transfers		
General Government		
Capital Outlay	<u>52,701</u>	<u>6,681</u>
Public Safety		
Capital Outlay		<u>2,483</u>
Sheriff		
Capital Outlay		<u>32,849</u>
Total Public Safety		<u>35,332</u>
Health		
Capital Outlay		<u>26,843</u>
Economic Development		
Capital Outlay		<u>1,559</u>
Equipment		
General Government	<u>6,255</u>	<u>405</u>
Total Expenditures and Transfers	<u>58,956</u>	<u>70,820</u>
Receipts Over (Under)		
Expenditures and Transfers	9,045	99,013
Unencumbered Cash, Beginning	<u>423,557</u>	<u>432,602</u>
Unencumbered Cash, Ending	<u><u>432,602</u></u>	<u><u>531,615</u></u>

Greenwood County, Kansas
Special Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Transfers				
Operating Transfers In	\$ 5,000			
Miscellaneous				
Other			254	(254)
Total Cash Receipts / Revenue	5,000		254	(254)
Expenditures and Transfers				
Agriculture				
Capital Outlay			27,000	27,000
Total Expenditures and Transfers			27,000	27,000
Receipts Over (Under)				
Expenditures and Transfers	5,000			
Unencumbered Cash, Beginning	26,746	31,746		
Unencumbered Cash, Ending	31,746	31,746		

Greenwood County, Kansas
Special Highway Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 239,001	80,944
Miscellaneous		
Temporary Note Proceeds	200,000	
Total Cash Receipts / Revenue	<u>439,001</u>	<u>80,944</u>
Expenditures and Transfers		
Public Works		
Contractual Services	109,881	54,071
Commodities	97,495	142,279
Reimbursed Expense	(30,923)	(15,778)
Total Expenditures and Transfers	<u>176,453</u>	<u>180,572</u>
Receipts Over (Under)		
Expenditures and Transfers	262,548	(99,628)
Unencumbered Cash, Beginning	<u>296,383</u>	<u>558,931</u>
Unencumbered Cash, Ending	<u><u>558,931</u></u>	<u><u>459,303</u></u>

Greenwood County, Kansas
Special Machinery Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 187,000	188,868
Miscellaneous		
Sale of Surplus Property		5,054
Total Cash Receipts / Revenue	<u>187,000</u>	<u>193,922</u>
Expenditures and Transfers		
Public Works		
Capital Outlay	<u>10,582</u>	<u>66,500</u>
Equipment		
Public Works	<u>84,114</u>	<u>83,239</u>
Total Expenditures and Transfers	<u>94,696</u>	<u>149,739</u>
Receipts Over (Under)		
Expenditures and Transfers	92,304	44,183
Unencumbered Cash, Beginning	<u>155,480</u>	<u>247,784</u>
Unencumbered Cash, Ending	<u><u>247,784</u></u>	<u><u>291,967</u></u>

Greenwood County, Kansas
Special Rural Fire Equipment Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$	4,999
Transfers		
Operating Transfers In	25,000	6,700
Miscellaneous		
Sale of Surplus Property		8,539
Donations		200
Lease Purchase Proceeds		229,695
Total Miscellaneous		238,434
Total Cash Receipts / Revenue	25,000	250,133
Expenditures and Transfers		
Public Safety		
Capital Outlay		255,664
Total Expenditures and Transfers		255,664
Receipts Over (Under)		
Expenditures and Transfers	25,000	(5,531)
Unencumbered Cash, Beginning	36,020	61,020
Unencumbered Cash, Ending	61,020	55,489

Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$	25,076	23,104	30,000
Total Cash Receipts / Revenue		25,076	23,104	30,000
Expenditures and Transfers				
Public Safety				
Capital Outlay		1,300	226	75,000
Equipment				
Public Safety		13,464	19,172	(19,172)
Total Expenditures and Transfers		14,764	19,398	75,000
Receipts Over (Under)				
Expenditures and Transfers		10,312	3,706	
Unencumbered Cash, Beginning		19,576	29,888	
Unencumbered Cash, Ending		29,888	33,594	

Greenwood County, Kansas
Emergency Telephone Service - Wireless Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Intergovernmental				
State Grant	\$ 64,408			
Licenses, Fees, and Permits				
Emergency Telephone Tax	13,033	12,865	15,000	(2,135)
Total Cash Receipts / Revenue	<u>77,441</u>	<u>12,865</u>	<u>15,000</u>	<u>(2,135)</u>
Expenditures and Transfers				
Public Safety				
Capital Outlay	1,900		25,000	25,000
Total Expenditures and Transfers	<u>1,900</u>		<u>25,000</u>	<u>25,000</u>
Receipts Over (Under)				
Expenditures and Transfers	75,541	12,865		
Unencumbered Cash, Beginning	(71,987)	3,554		
Unencumbered Cash, Ending	<u>3,554</u>	<u>16,419</u>		

Greenwood County, Kansas
Special Auto Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 66,128	65,155
Total Cash Receipts / Revenue	<u>66,128</u>	<u>65,155</u>
Expenditures and Transfers		
General Government		
Personal Services	35,713	28,599
Contractual Services	904	1,887
Commodities	1,794	2,312
Employee Benefits	20,098	16,415
Reimbursed Expense	(40)	(58)
Total General Government	<u>58,469</u>	<u>49,155</u>
Transfers		
Operating Transfers Out	<u>5,832</u>	<u>7,682</u>
Total Expenditures and Transfers	<u>64,301</u>	<u>56,837</u>
Receipts Over (Under)		
Expenditures and Transfers	1,827	8,318
Unencumbered Cash, Beginning	<u>4,300</u>	<u>6,127</u>
Unencumbered Cash, Ending	<u><u>6,127</u></u>	<u><u>14,445</u></u>

Greenwood County, Kansas
Prosecuting Attorney Training Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,511	1,426
Total Cash Receipts / Revenue	<u>1,511</u>	<u>1,426</u>
Expenditures and Transfers		
General Government		
Contractual Services	<u>1,818</u>	<u>3,251</u>
Total Expenditures and Transfers	<u>1,818</u>	<u>3,251</u>
Receipts Over (Under)		
Expenditures and Transfers	(307)	(1,825)
Unencumbered Cash, Beginning	<u>3,825</u>	<u>3,518</u>
Unencumbered Cash, Ending	<u><u>3,518</u></u>	<u><u>1,693</u></u>

Greenwood County, Kansas
Special Law Enforcement Trust Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Sale of Confiscations	\$ 2,928	2,100
Total Cash Receipts / Revenue	<u>2,928</u>	<u>2,100</u>
Expenditures and Transfers		
Public Safety		
Commodities		1,880
Capital Outlay	4,600	7,520
Total Expenditures and Transfers	<u>4,600</u>	<u>9,400</u>
Receipts Over (Under)		
Expenditures and Transfers	(1,672)	(7,300)
Unencumbered Cash, Beginning	18,837	17,165
Unencumbered Cash, Ending	<u>17,165</u>	<u>9,865</u>

Greenwood County, Kansas
Register of Deeds Technology Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 9,398	10,124
Total Cash Receipts / Revenue	<u>9,398</u>	<u>10,124</u>
Expenditures and Transfers		
General Government		
Commodities	3,020	
Capital Outlay	<u>4,080</u>	28,109
Total Expenditures and Transfers	<u>7,100</u>	<u>28,109</u>
Receipts Over (Under)		
Expenditures and Transfers	2,298	(17,985)
Unencumbered Cash, Beginning	<u>41,575</u>	<u>43,873</u>
Unencumbered Cash, Ending	<u><u>43,873</u></u>	<u><u>25,888</u></u>

Greenwood County, Kansas
Prosecuting Attorney Trust Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Sale of Confiscations	\$ 281	1,409
Total Cash Receipts / Revenue	<u>281</u>	<u>1,409</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	281	1,409
Unencumbered Cash, Beginning	<u>2,824</u>	<u>3,105</u>
Unencumbered Cash, Ending	<u><u>3,105</u></u>	<u><u>4,514</u></u>

Greenwood County, Kansas
Prosecuting Attorney Check Fees Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 460	700
Total Cash Receipts / Revenue	<u>460</u>	<u>700</u>
Expenditures and Transfers		
General Government		
Contractual Services	26	135
Commodities	<u>336</u>	<u>75</u>
Total Expenditures and Transfers	<u>362</u>	<u>210</u>
Receipts Over (Under)		
Expenditures and Transfers	98	490
Unencumbered Cash, Beginning	<u>6,245</u>	<u>6,343</u>
Unencumbered Cash, Ending	<u><u>6,343</u></u>	<u><u>6,833</u></u>

Greenwood County, Kansas
Emergency Medical Service Grant Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 5,180	
Total Cash Receipts / Revenue	<u>5,180</u>	
Expenditures and Transfers		
Public Safety		
Contractual Services	<u>4,265</u>	<u>1,347</u>
Total Expenditures and Transfers	<u>4,265</u>	<u>1,347</u>
Receipts Over (Under)		
Expenditures and Transfers	915	(1,347)
Unencumbered Cash, Beginning	<u>546</u>	<u>1,461</u>
Unencumbered Cash, Ending	<u><u>1,461</u></u>	<u><u>114</u></u>

Greenwood County, Kansas
Criminal Interdiction Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Public Safety		
Capital Outlay		1,737
Total Expenditures and Transfers		1,737
Receipts Over (Under)		
Expenditures and Transfers		(1,737)
Unencumbered Cash, Beginning	5,030	5,030
Unencumbered Cash, Ending	5,030	3,293

Greenwood County, Kansas
Section 18 Grant - KDOT Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 759,387	552,033
Total Cash Receipts / Revenue	<u>759,387</u>	<u>552,033</u>
Expenditures and Transfers		
Reconstruction and Remodeling		
Capital Outlay	759,387	552,033
Total Expenditures and Transfers	<u>759,387</u>	<u>552,033</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	_____	_____
Unencumbered Cash, Ending	=====	=====

Greenwood County, Kansas
LEPP Grant Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 4,588	3,507
Licenses, Fees, and Permits		
Permits	790	1,415
Total Cash Receipts / Revenue	<u>5,378</u>	<u>4,922</u>
Expenditures and Transfers		
Health		
Contractual Services	7,254	8,560
Commodities	97	164
Total Expenditures and Transfers	<u>7,351</u>	<u>8,724</u>
Receipts Over (Under)		
Expenditures and Transfers	(1,973)	(3,802)
Unencumbered Cash, Beginning	<u>12,975</u>	<u>11,002</u>
Unencumbered Cash, Ending	<u><u>11,002</u></u>	<u><u>7,200</u></u>

Greenwood County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2011

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Climax City General	\$	4,078	4,078	
Eureka City General		488,417	488,417	
Eureka City Bond and Interest		77,484	77,484	
Eureka Utility		56	56	
Eureka Airport		16	16	
Eureka City Library		70,324	70,324	
Eureka City Fire Equip		2	2	
Eureka City Employee Benefit		138	138	
Eureka City Tort Liability		17	17	
Eureka City Special Water		2,494	2,494	
Fall River City General		27,645	27,645	
Fall River City Library		1,240	1,240	
Fall River City Bond and Interest		7,418	7,418	
Fall River City Special Sewer		726	726	
Fall River City Special Mowing		1,050	1,050	
Hamilton City General		29,450	29,450	
Hamilton City Library		6,624	6,624	
Hamilton City Police and Fire		4,013	4,013	
Climax City Prepaid		230,122	229,222	900
Madison City Bond and Interest		62,924	62,924	
Madison City Library		26,004	26,004	
Neal City Lights		626	626	
Severy City General		56,599	56,599	
Severy City Cemetery		4,031	4,031	
Severy City Employee Benefit		11,512	11,512	
Virgil City General		20,115	20,115	
Subtotal Cities		<u>1,133,125</u>	<u>1,132,225</u>	<u>900</u>
Townships:				
Bachelor Township General		2,169	2,169	
Bachelor Township Road	793	38,630	39,423	
Bachelor Township Noxious Weed		2,140	2,140	
Eureka Township General		3,842	3,842	
Eureka Township Road	512	48,054	48,566	
Eureka Township Noxious Weed		38	38	
Fall River Township General		3,554	3,554	
Fall River Township Road	520	38,104	38,624	
Janesville Township General		4,658	4,658	
Janesville Township Road	1,397	171,269	172,666	
Lane Township General		1,540	1,540	
Lane Township Road	442	27,703	28,145	
Madison Township General		15,964	15,964	
Madison Township Road	1,316	136,327	137,643	
Madison Township Noxious Weed		8,558	8,558	
Madison Township Cemetery		39,757	39,757	
Otter Creek Township General		5,868	5,868	
Otter Creek Township Road	755	86,149	86,904	
Pleasant Grove Township General		1,990	1,990	
Pleasant Grove Township Road	445	22,335	22,780	

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2011

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Pleasant Grove Township Noxious Weed		1,540	1,540	
Pleasant Grove Township Cemetery		1,228	1,228	
Quincy Township General		1,785	1,785	
Quincy Township Road	496	23,224	23,720	
Quincy Township Noxious Weed		1,938	1,938	
Quincy Township Cemetery		1,990	1,990	
Salem Township General		3,824	3,824	
Salem Township Road	394	16,367	16,761	
South Salem Township General		1,818	1,818	
South Salem Township Road	526	37,110	37,636	
South Salem Township Cemetery		3,287	3,287	
South Salem Township Hall		1,183	1,183	
Salt Springs Township General		1,165	1,165	
Salt Springs Township Road	469	54,517	54,986	
South Salem Township Special Road		2,999	2,999	
Shell Rock Township General		2,559	2,559	
Shell Rock Township Road	876	74,024	74,900	
Shell Rock Township Cemetery		2,900	2,900	
Spring Creek Township General		1,890	1,890	
Spring Creek Township Road	399	27,805	28,204	
Spring Creek Township Noxious Weed		992	992	
Spring Creek Township Cemetery		2,531	2,531	
Spring Creek Township Hall		1,139	1,139	
Twin Grove Township General		9,101	9,101	
Twin Grove Township Road	793	61,560	62,353	
Twin Grove Township Noxious Weed		147	147	
Subtotal Townships	<u>10,133</u>	<u>997,272</u>	<u>1,007,405</u>	
Schools:				
USD No. 205 General	43	8,174	8,217	
USD No. 205 Capital Outlay		837	837	
USD No. 205 Bond and Interest		5,259	5,259	
USD No. 205 Supplemental General		11,040	11,040	
USD No. 245 General	105	19,483	19,588	
USD No. 245 Capital Outlay		2,081	2,081	
USD No. 245 Supplemental General		26,936	26,936	
USD No. 282 General	5	52,372	52,377	
USD No. 282 Capital Outlay		3,120	3,120	
USD No. 282 Supplemental General		119,223	119,223	
USD No. 386 General	369	215,963	216,332	
USD No. 386 Capital Outlay		19	19	
USD No. 386 Supplemental General		327,459	327,459	
USD No. 389 General	213	420,931	421,144	
USD No. 389 Capital Outlay		42,659	42,659	
USD No. 389 Recreation		91,725	91,725	
USD No. 389 Bond and Interest		457,847	457,847	
USD No. 389 Supplemental General		707,973	707,973	
USD No. 390 General	306	138,640	138,946	
USD No. 390 Capital Outlay		8,162	8,162	
USD No. 390 Recreation		4,077	4,077	

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2011

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
USD No. 390 General		177,316	177,316	
USD No. 484 Recreation		3,634	3,634	
USD No. 484 General	9	34,478	34,487	
USD No. 484 Capital Outlay		9,691	9,691	
USD No. 484 Supplemental General		50,936	50,936	
USD No. 492 General	45	20,187	20,232	
USD No. 484 Capital Outlay		4,038	4,038	
USD No. 484 Supplemental General		24,373	24,373	
USD No. 484 Bond and Interest		11,889	11,889	
Subtotal Schools	<u>1,095</u>	<u>3,000,522</u>	<u>3,001,617</u>	
Cemeteries:				
Piedmont Cemetery		4,773	4,771	2
Otter Creek Cemetery		2,565	2,565	
Virgil Cemetery		10,258	10,258	
Caley Cemetery		375	375	
Janesville Cemetery		2,760	2,760	
Subtotal Cemeteries		<u>20,731</u>	<u>20,729</u>	<u>2</u>
Watershed Districts:				
Watershed No. 18 General		1,254	1,254	
Watershed No. 21 General	11	50,587	50,583	15
Watershed No. 24 General	431	52,745	52,666	510
Watershed No. 47 General		40	40	
Watershed No. 48 General		1,050	1,050	
Watershed No. 72 General		17,874	17,874	
Watershed No. 76 General		341	341	
Watershed No. 83 General		18,903	18,901	2
Watershed No. 97 General		1,513	1,513	
Subtotal Watershed Districts	<u>442</u>	<u>144,307</u>	<u>144,222</u>	<u>527</u>
Regional Library:				
SEK Library General		56,596	56,596	
SEK Library Employee Benefits		3,972	3,972	
Subtotal Regional Library		<u>60,568</u>	<u>60,568</u>	
Total Subdivisions	<u>11,670</u>	<u>5,356,525</u>	<u>5,366,766</u>	<u>1,429</u>
State Funds:				
State Educational Building		60,038	60,038	
State Institutional Building		30,019	30,019	
		3	3	
Total State Funds		<u>90,060</u>	<u>90,060</u>	
Other Agency Funds:				
Payroll Clearing	12,467	1,639,491	1,624,842	27,116
Motor Vehicle Licenses	(230) (480,891	480,925	(264)
Driver License Fees	188	20,340	20,175	353
Game Licenses	19			19
Cereal Malt Beverage Licenses	225		225	
Heritage Trust	239	1,699	1,686	252

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2011

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Unclaimed Money	143			143
Stray Animal	1,609	39	1,609	39
Township/City Prepays	6,036	14,095	10,036	10,095
Clerk of Court Release	173	2,277	1,967	483
Sales Tax	6,192	194,578	189,177	11,593
Confiscated Cash Holding - Sheriff	1,565	1,735	200	3,100
Treasurer's Holding Account		2,564	2,564	
Neighborhood Revitalization		2,393	2,393	
Total Other Agency Funds	<u>28,626</u>	<u>2,360,102</u>	<u>2,335,799</u>	<u>52,929</u>
Distributable Funds:				
Current Tax	5,430,046	8,805,528	8,498,461	5,737,113
Delinquent Tax	108,846	194,490	234,546	68,790
Motor Vehicle Tax	228,260	1,003,820	995,003	237,077
Recreational Vehicle Tax	4,361	18,180	18,303	4,238
Countywide Sales Tax	48,359	603,129	596,977	54,511
Mineral Production Tax		10,952	8,502	2,450
In Lieu of Tax		1,931	1,931	
Special City and County Highw		443,001	443,001	
Total Distributable Funds	<u>5,819,872</u>	<u>11,081,031</u>	<u>10,796,724</u>	<u>6,104,179</u>
Total Agency Funds	<u>5,860,168</u>	<u>18,887,718</u>	<u>18,589,349</u>	<u>6,158,537</u>

County of Greenwood, Kansas
Reconciliation of 2010 Tax Roll
For the Year Ended December 31, 2011

Schedule 4

County Clerk's Abstract of Taxes Levied	\$	8,774,087
Add: Supplemental Tax Roll		14,092
Deduct: Taxes Abated		<u>(45,549)</u>
Tax Roll as Adjusted		<u><u>8,742,630</u></u>
<u>County Treasurer's Accounting:</u>		
Total Taxes Distributed	8,474,924	
Uncollected:		
Personal Property	75,481	
Real Estate	<u>192,225</u>	
Total Uncollected		<u><u>8,742,630</u></u>
Net Tax Roll		<u><u>8,742,630</u></u>

County of Greenwood, Kansas
Marsha Ramsey, Register of Deeds
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2011

Schedule 5
(Page 1 of 3)

Balance - January 1	\$	20
<u>Receipts:</u>		
Mortgage Registration Fees	39,182	
Recording Fees and Copies	29,678	
Heritage Trust Fees	1,699	
Technology Fees	<u>11,364</u>	
Total Receipts		81,923
<u>Disbursements:</u>		
To County Treasurer:		<u>81,923</u>
Balance - December 31		<u><u>20</u></u>
Composition of Cash:		
Cash on Hand		<u><u>20</u></u>

County of Greenwood, Kansas
Tami Evenson, Clerk of the District Court
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2011

Schedule 5
(Page 2 of 3)

Balance - January 1	\$	45,963
<u>Receipts:</u>		
State Clerk Fees	59,973	
LETG Fees	9,746	
IDS	338	
Criminal Probation Fee	4,530	
Drivers License Reinstatement Fees	3,066	
Indigent Defense Fee	446	
Interest	46	
Fines, Penalties and Forfeitures	89,933	
Marriage License Fees	1,829	
KBI DNA Database Fee	2,237	
County Clerk Fees	1,580	
PATF Fees	1,302	
Juvenile Supervision Fee	378	
Attorney Fees - County	4,060	
Witness Fees		
Worthless Check Fees	482	
Diversion Fees	6,060	
Miscellaneous Fees	3,951	
Finger Print Fee		
Juvenile Diversion Fee		
Law Library Fees	6,440	
Attorney Fees - State	7,254	
KBI Lab Fees	5,264	
Bonds	36,825	
Restitution	18,866	
Unapplied Receipts	6,799	
Judgments	285,898	
County Forfeiture	102	
IDS Forfeiture	77	
Unclaimed Property		
State Forfeiture	77	
Judicial Branch Surcharge Fees	21,125	
Other	325	
Total Receipts		579,009
<u>Disbursements:</u>		
To State Treasurer:		
State Clerk Fees	59,973	
LETG Fees	9,746	
IDS	338	
Criminal Probation Fee	4,530	
Drivers License Reinstatement Fees	3,066	
Indigent Defense Fees	446	
Interest	45	
Fines, Penalties and Forfeitures	89,933	
Marriage License Fees	1,829	
KBI DNA Database Fee	2,237	
Attorney Fees	7,254	
State Forfeiture	77	
Judicial Branch Surcharge Fees	21,125	
To County Treasurer:		
County Clerk Fees	1,580	
PATF Fees	1,302	
Juvenile Supervision Fee	378	
Attorney Fees	4,060	
Witness Fee		
Worthless Check Fees	482	
Diversion Fees	6,060	
Miscellaneous Fees	3,951	
Finger Print Fee		
Juvenile Diversion Fee		
County Forfeiture	102	
County Attorney Check Fees		
To Others:		
Law Library Fees	6,440	
KBI Lab Fees	5,264	
Bonds	36,043	
Restitution	18,462	
Unapplied Receipts	7,177	
Judgments	320,797	
IDS Forfeiture	77	
Other	325	
Total Disbursements		613,099
Balance - December 31		11,873
Composition of Ending Balance:		
Cash on Hand	50	
Demand Deposit - Emprise Bank, Eureka, Kansas	11,823	11,873

County of Greenwood, Kansas
Rusty Bitler, Sheriff
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2011

Schedule 5
(Page 3 of 3)

Balance - January 1	\$	0
<u>Receipts:</u>		
Delinquent Tax Warrants		
Jail Keep		
City Contracts	221,000	
VIN Fees	3,040	
Inmate Phone	647	
Reimbursed Expense	3,500	
Sheriff Fees	5,764	
Sheriff Sales and Other Collections for Court	537	
Other		
		<hr/>
Total Receipts		234,488
<u>Disbursements:</u>		
To County Treasurer	233,647	
To Highway Patrol - VIN Fees	304	
To Others	537	
		<hr/>
Total Disbursements		<hr/> 234,488 <hr/>
Balance - December 31		<hr/> <hr/> 0 <hr/>

County of Greenwood, Kansas
Reconciliation of Expenditures
For the Year Ended December 31, 2011

Schedule 6

Total Expenditures per Financial Statement \$ 5,536,001

Plus Non Budgeted Funds:

Economic Development Loan	720
Special Equipment Reserve Fund	70,820
Special County Building Fund	47,147
Special Highway Fund	180,572
Special Machinery Fund	149,739
Special Rural Fire Equipment	255,664
Special Auto Fund	56,837
Prosecuting Attorney Training Fund	3,251
Special Law Enforcement Trust Fund	9,400
Register of Deeds Technology Fund	28,109
Prosecuting Attorney Check Fees	210
Emergency Medical Service Grant	1,347
Criminal Interdiction	1,737
Section 18 Grant - KDOT	552,033
LEPP Grant	<u>8,724</u>

Total Expenditures per Schedule 1 6,902,311

S & B

**Report on Internal Control Over Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance
With Government Auditing Standards**

Board of County Commissioners
Greenwood County, Kansas

We have audited the statutory basis financial statements of Greenwood County as of and for the year ended December 31, 2010, and have issued our report thereon dated August 22, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Greenwood County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the statutory basis financial statements, but not for the purpose of expressing an opinion on the effectiveness of Greenwood County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Greenwood County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the county's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying *schedule of findings and responses* (findings: 10-1, 10-2, 10-3, 10-4 and 10-5) that we consider to be material weaknesses in internal control over financial reporting.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Greenwood County's statutory basis financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Greenwood County's response to the findings identified in our audit are described in the accompanying schedule of findings and responses. We did not audit Greenwood County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the county commissioners, others within the county, and state and federal agencies and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully Submitted,

Schlotterbeck and Burns, L.L.C.

August 22, 2011

**Report on Compliance With Requirements Applicable to Each Major
Program and on Internal Control Over Compliance in Accordance
With OMB Circular A-133**

Board of County Commissioners
Greenwood County, Kansas

Compliance

We have audited the compliance of Greenwood County with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2011. Greenwood County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Greenwood County's management. Our responsibility is to express an opinion on Greenwood County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Greenwood County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

Our audit does not provide a legal determination of Greenwood County's compliance with those requirements.

In our opinion, Greenwood County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2011.

Internal Control Over Compliance

The management of Greenwood County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Greenwood County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the county's internal control over compliance.

A *control deficiency* in an county's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the county's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of

compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the county's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the county's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Greenwood County's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Greenwood County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the governing body, others within the county, and state and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully Submitted,

Schlatterbeck and Burns, L.L.C.

September 18, 2012

Greenwood County, Kansas
SCHEDULE OF FINDINGS AND RESPONSES
Year ended December 31, 2011

Questioned
Costs

Section I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

- | | |
|---|-------------|
| 1. Type of auditor's financial statement report issued: | Unqualified |
| 2. Internal Control over financial reporting: | |
| Material weakness identified? | Yes |
| Significant deficiency identified not considered to be material weakness? | Yes |
| 3. Noncompliance material to financial statements noted? | No |

FEDERAL AWARDS

- | | |
|--|---|
| 4. Internal Control over major programs: | |
| Material weakness identified? | No |
| Significant Deficiency identified not considered to be material weakness? | No |
| 5. Type of auditor's report issued on compliance for major programs: | Unqualified |
| 6. Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133, Section 5.10(a)? | No |
| 7. Identification of major programs: | |
| <u>CFDA No.</u>
20.205 | <u>Name of Federal Program</u>
Highway Planning and Construction |
| 8. The threshold for determining type A and type B programs: | \$300,000 |
| 9. Greenwood County, Ks was determined to be a high risk auditee. | |

Section II – FINANCIAL STATEMENT FINDINGS

FINDING 10-1 Payroll Liability

Condition

Expenditures and Payroll Payables were understated \$117,384.

Cause

Year end payroll liability was not recorded and recognized.

Effect

Both expenditures and liabilities were understated in the following funds and amounts:

General Fund	\$ 65,530
Road and Bridge Fund	21,870
Ambulance Fund	11,593
Appraiser's Cost	8,542
Health Fund	7,256
Two Other funds totaling	2,593

Recommendation

Year end payroll liabilities should be recorded to properly recognize current fiscal year expenditures and liabilities.

Views of responsible officials and planned corrective actions

We concur with the audit findings.

FINDING 10-2 Understatement of Cash and Accounts Payable balances

Condition

Cash and accounts payable balances across all funds were both understated \$114,488.

Cause

Software module that remedies this circumstance has not been installed.

Effect

Both cash and liabilities were understated in the following funds and amounts:

General Fund	\$ 22,790
Road and Bridge Fund	38,397
Ambulance Fund	12,182
Appraiser's Cost	4,138
Rural Fire District	6,805
Special Equipment Reserve	26,070
Eight Other funds totaling	4,106

Recommendation

Purchase and install the software module necessary to remedy this circumstance.

Views of responsible officials and planned corrective actions

We concur with the audit findings.

County of Greenwood, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2011

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
Department of Interior Federal Reservoirs	15.226	<u>45,557</u>
Department of Agriculture Passed through State Department of Health and Environment Women, Infants and Children	10.557	<u>28,330</u>
Department of Transportation Passed through State Department of Transportation Highway Planning and Construction	20.205	<u>552,033 (1)</u>
Department of Health and Human Services Passed through State Department of Health and Environment Bio-terrorism	93.069	12,623
Immunization	93.268	1,328
MCH-Block	93.994	<u>1,231</u>
Total U.S. Department of Health and Human Services		<u>15,182</u>
Multiple minor grants		<u>8,150</u>
Total Expenditures of Federal Awards		<u><u>649,252</u></u>

(1) Considered a major program.

(2) The County follows the statutory basis of accounting in preparing this schedule.

This method is consistent with the method used in the preparation of the County's financial statements.